Rochester, MN 55901

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Eric L. Barsness, et al. : Date: November 26, 2008

Group Art Unit: 2161 : IBM Corporation

 Examiner:
 C. Nguyen
 : Intellectual Property Law

 Serial No.:
 10/824,054
 : Dept. 917, Bldg. 006-1

 Filed:
 April 14, 2004
 : 3605 Highway 52 North

Title: DYNAMICALLY MANAGING

COMPUTER RESOURCES BASED ON VALUATIONS OF WORK ITEMS BEING

PROCESSED

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

AMENDMENT

This paper is being filed in response to the final Office Action dated September 26, 2008. Please amend the above identified application as follows.

Docket No.: ROC920030052US1

Serial No.: 10/824,054